

HOUSE BILL No. 1383

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-23.

Synopsis: Deduction for fitness facility expenditures. Provides a deduction from adjusted gross income to an individual for expenditures made to a fitness facility on behalf of the individual, the individual's spouse, and the individual's dependent children.

Effective: July 1, 2014.

Speedy

January 15, 2014, read first time and referred to Committee on Ways and Means.



Second Regular Session 118th General Assembly (2014)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

HOUSE BILL No. 1383

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3-2-23 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2014]: **Sec. 23. (a) This section applies only to taxable years**
4 **beginning after December 31, 2014.**

5 **(b) The following definitions apply throughout this section:**

6 **(1) "Dependent child" of an individual for a taxable year**
7 **means a child who is a qualifying child (as defined in Section**
8 **152 of the Internal Revenue Code) of the individual for the**
9 **taxable year.**

10 **(2) "Fitness facility" means real property and equipment that**
11 **is located in Indiana and made available for public use by an**
12 **organization for the purpose of enabling patrons to engage in**
13 **various forms of physical exercise.**

14 **(c) Each taxable year, an individual is entitled to a deduction**
15 **from adjusted gross income for expenditures made by the**
16 **individual during the taxable year to a fitness facility on behalf of**



1 the individual, the individual's spouse, and the individual's
 2 dependent children in an amount equal to the lesser of the
 3 following, as applicable:

4 (1) the sum of the individual's expenditures made to a fitness
 5 facility during the taxable year on behalf of the individual, the
 6 individual's spouse, and the individual's dependent children,
 7 as applicable; or

8 (2) a maximum equal to:

9 (A) five hundred dollars (\$500), if the individual:

10 (i) files a single return for the taxable year and is not
 11 entitled to claim an exemption for a dependent child for
 12 the taxable year; or

13 (ii) is married and files a separate return for the taxable
 14 year; or

15 (B) one thousand dollars (\$1,000), if:

16 (i) the individual and the individual's spouse file a joint
 17 return for the taxable year; or

18 (ii) the individual files a single return for the taxable
 19 year and is entitled to claim one (1) or more exemptions
 20 for dependent children for the taxable year.

21 (d) A married couple filing a joint return may not claim a
 22 deduction under this section that exceeds the amount specified in
 23 subsection (c)(2)(B).

